Indian and Northern Affairs Canada
Affaires indiennes et du Nord Canada

National Child Benefit Reinvestment Initiative

National Manual

Canada

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Table of Contents

0 Introduction **1**

0.1 Purpose of the Manual 1
0.2 Intended Audience 1
0.3 What the Manual Covers 2
0.4 Relationship to Regional Manuals 3
0.5 Revision Process 3

Definitions **5**

Definitions 5

1 Backgrounder **13**

1.1 About the National Child Benefit Reinvestment Initiative 13
1.2 History 13
1.3 Authorities 16
1.4 Legal Position 18
1.5 NCBR Principles 18
1.6 NCBR Objectives 20
1.7 Roles and Responsibilities 21
1.8 Reinvestment Adjustment Models 22

2 Program Components **25**

2.1 General Eligibility Criteria 25
2.2 How NCBR Works 27
2.3 NCB Supplement 28
2.4 Reinvestment Projects 28

2.5 Calculation of Reinvestment Savings 30
2.6 Criteria for Evaluating Reinvestment Project Proposals 31
2.7 Evaluating the First Nations' NCBR Initiative 34
2.8 Developing Regional NCBR Initiative Guidelines 35

3 Funding Arrangements 37

3.1 Overview of Funding Arrangements 37
3.2 Funding Authority 38
3.3 Application Requirements for Funding 39
3.4 Allowable Expenses 40
3.5 Allocations 42
3.6 Regional Variations 43

4 Financial Administration 45

4.1 *Financial Administration Act* 45
4.2 Cash Management Policy (CMP) 46
4.3 Exemptions 47

5 Reporting and Compliance 49

5.1 Accountability 50
5.2 Financial Reporting 50
5.3 Non-Financial Reporting 51
5.4 NCBR Outcome Indicators 53
5.5 Input for Progress Reports 54
5.6 On-Site Reviews 54

6 Future Directions **57**

6.1 NCBR Initiative Directions 57

6.2 First Nation Directions 58

Annex A Resource Information and Links **59**

A.1 Canada 59

A.2 British Columbia Region 60

A.3 Alberta Region 61

A.4 Saskatchewan Region 62

A.5 Manitoba Region 62

A.6 Ontario Region 62

A.7 Quebec Region 63

A.8 Atlantic Region 64

A.9 Territories 64

Annex B Resident On-reserve Communities **65**

B.1 Resident On-reserve Communities 65

0 Introduction

0.0.1 Welcome to the *National Child Benefit Reinvestment Initiative – National Standards and Guidelines Manual*. The National Child Benefit Reinvestment (NCBR) Initiative is a joint initiative administered by the federal government, in conjunction with Canada's provincial, territorial and First Nation governments.

0.0.2 The NCBR Initiative gives First Nation communities resources to design and implement projects to improve the lives of low-income families with children. It is a balanced approach of income supports and in-kind benefits and services. The federal government provides income support through the National Child Benefit (NCB) Supplement. Provinces, territories and First Nations adjust their income assistance to obtain savings, which are then reinvested in community projects that address child poverty and parental unemployment.

0.1 Purpose of the Manual

0.1.1 This manual sets out national standards and guidelines for the NCBR Initiative. It is intended to be an authoritative guide for developing and operating First Nation NCBR projects.

0.1.2 The manual is also intended to be a teaching document for new INAC staff at both the national and regional levels.

0.2 Intended Audience

0.2.1 The primary intended users of the manual are regional INAC staff responsible for administering First Nation NCBR projects. However, the manual may also be useful to the following:

- INAC headquarters staff involved in the NCBR Initiative
- income assistance administrators
- provincial and territorial NCBR Initiative authorities
- First Nation Chiefs and Councils
- First Nation advocates
- other interested members of the public

0.2.2 Note that this manual does **not** apply to INAC regions or First Nations in the provinces of Manitoba and New Brunswick. (These provinces send the NCB Supplement directly to families on income assistance, without adjusting income assistance benefits.)

0.2.3 This manual, once approved, is intended to be a public document. It may be copied and distributed without restrictions.

0.3 What the Manual Covers

0.3.1 **Chapter 1, Backgrounder** – covers important information on the NCBR Initiative, such as key milestones, authorities, legal position, principles on which the initiative is based, objectives and the roles and responsibilities of those who administer the initiative.

0.3.2 **Chapter 2, Initiative Components** – covers the main areas of the National Child Benefit Initiative, including the federal NCB Supplement and the Reinvestment Initiative administered by the provinces, territories and First Nations. (Explains how the NCBR Initiative, in particular, works.)

0.3.3 **Chapter 3, Funding Arrangements** – covers the various funding arrangements and authorities used by the NCBR Initiative, including Contribution Arrangements, Comprehensive Funding Arrangements (CFAs), Canada/First Nation Funding Agreements (CFNFAs) and transfer payment authorities.

0.3.4 **Chapter 4, Financial Administration** – covers the specific requirements of the *Financial Administration Act* (FAA) and the Cash Management Policy (CMP) that have a direct impact on managing the initiative.

0.3.5 **Chapter 5, Reporting and Compliance** – sets out First Nations reporting requirements under the terms and conditions of funding arrangements and agreements. Also notes how to ensure that INAC is paying for services within its authority.

0.3.6 **Chapter 6, Future Directions** – covers evolving areas of the NCBR Initiative.

0.3.7 **Annexes** – include a list of provincial and territorial acts and regulations and a list of resident on-reserve communities.

0.4 Relationship to Regional Manuals

0.4.1 This manual provides a national framework for the NCBR Initiative, within which the First Nation reinvestment projects must operate. Because these projects are directed by provincial and territorial legislation and standards, there are significant differences in how they operate in each region.

0.4.2 This manual can, therefore, only set broad national standards and guidelines. This should be flexible enough to accommodate most regional variations and practices. Regions will need to develop their own regional manuals to interpret these national standards and guidelines within the context of their province or territory. Most of the procedural details that regional staff will need to know to administer their projects will be found in the regional manuals rather than in this national manual.

0.4.3 Each region is responsible for developing a regional manual that outlines the reinvestment framework in their province or territory. Regional reinvestment frameworks must reflect the broad principles set out in this manual. For more information, see Chapter 2 – *Program Components*. (Note that this manual does not apply to Manitoba or New Brunswick because these provinces do not reinvest funds.)

0.5 Revision Process

0.5.1 The NCBR Initiative is in the process of evolving. As changes occur, the manual will be updated and reissued.

0.5.2 Print copies of this manual may not be up to date. Only the online version of the manual located on INAC's Web site should be considered current. If in doubt, refer to the online manual.

Definitions

Note: The following definitions apply only to the National Child Benefit Reinvestment Initiative.

Aboriginal peoples – The descendants of the original inhabitants of North America. The Canadian Constitution recognizes three groups of Aboriginal people: Indians, Inuit and Métis. These are three separate peoples with unique heritages, languages, cultural practices and spiritual beliefs.

Aboriginal self-government – Governments designed, established and administered by Aboriginal peoples.

Age of majority – The age at which a person is considered to be an adult under the law of the relevant province or territory.

Agency – An authority, board, committee, or other entity or, in the case of a tribal council, a member First Nation, authorized to act on behalf of the First Nation council.

Alternative Funding Arrangement (AFA) – Funding authority under which an eligible recipient receives multi-year funding in the form of a fixed allocation.

Band – A body of Indians as defined in the *Indian Act*.

Band list – A list of persons that is maintained under Section 8 of the *Indian Act* by a band or by INAC.

Canada Child Tax Benefit (CCTB) – The CCTB is the federal government's child benefit system, delivered through the income tax system. It includes two components: a non-taxable monthly payment for families with children under age 18, based on family net income and the number of children; and the National Child Benefit (NCB) Supplement, which provides additional support to 40 percent of Canadian families with low-incomes.

Canada/First Nations Funding Agreement (CFNFA) – A block-funded agreement that INAC enters into with a First Nation for up to five years. It also can include funding from other federal departments.

Capital – Funding to identify, plan, design, construct, renovate or purchase assets for education, housing or community infrastructure purposes, where the assets have a useful life of more than one year and are not held for re-sale.

Cash Management Policy – Section 7.6 of the *Treasury Board Policy on Transfer Payments*. A federal Treasury Board policy covering the disbursement of government funds. The authority for this policy comes from the *Financial Administration Act*.

Chief and Council – The leadership of a band as defined in the *Indian Act*.

Child – A person under the age of majority in the relevant province or territory, including a legally adopted child and a child adopted according to First Nation custom.

Children's Special Allowance – A federal benefit paid on behalf of children who are in the care of provincial, territorial or First Nation child welfare authorities. It mirrors the maximum Canada Child Tax Benefit (CCTB) payments, including the National Child Benefit (NCB) Supplement.

Compliance review – A review of the administration, operations and costs of a program administered by a recipient to ensure that the program is delivered according to INAC's policies and Treasury Board and Cabinet authorities.

Comprehensive Funding Arrangement (CFA) – A one-year funding arrangement with an eligible recipient containing programs funded by contributions, flexible transfer payments or grants, where applicable.

Contribution funding – A conditional transfer payment for a specified purpose that must be accounted for or audited to determine that it follows the terms and conditions of payment. Unspent balances or disallowed spending are reimbursed to the Crown.

Delivery standards – In relation to a Canada/First Nations Funding Agreement (CFNFA), the minimum standards or requirements set out by a federal department in its schedule to the CFNFA.

Dependant – A person who relies on a final recipient for financial support, usually children, elderly parents, a spouse or a disabled family member.

Depth of low income – The additional amount of income a low-income family would need to reach a pre-determined line, such as Statistics Canada's Low-Income Cut-Offs (LICOs) or the Low-Income Measure (LIM).

DIAND – Department of Indian Affairs and Northern Development (now referred to as Indian and Northern Affairs Canada—INAC).

Disposable income – The income left over after personal income taxes and other payroll deductions, such as Canada Pension Plan contributions and Employment Insurance premiums, have been paid.

Earnings supplements – Payments from governments to families that top up work-related earnings. Such payments are often designed for low-income working families. Different amounts are paid based on the number of children in a family.

Family – Refer to the relevant provincial or territorial legislation.

Final recipient – A person who ultimately receives program services or funds. See also *recipient*.

***Financial Administration Act* (FAA)** – Federal legislation covering the financial administration of the Government of Canada, the establishment and maintenance of the accounts of Canada and the control of Crown corporations.

First Nation – A *band* within the meaning of the *Indian Act*. May also refer to a collection of bands.

Fiscal plan – A multi-year plan approved by the recipient at a properly constituted meeting. The plan contains the budget for the first fiscal year of a Canada/First Nations Funding Agreement and the projected costs for each subsequent fiscal year.

Fiscal year – For INAC, the one-year period beginning on April 1 of one calendar year and ending the following March 31.

Flexible transfer payment (FTP) – A conditional transfer payment made for a specified purpose where a fixed amount of funds is allocated to a recipient, usually on the basis of a pre-determined formula.. Recipients are expected to manage within the fixed amount. Recipients may keep unspent balances as long as the program terms and conditions have been fulfilled. Surpluses must be spent in an approved manner.

Deficits are the responsibility of the recipient. (Not applicable to NCBR Initiative)

Funding agreement – A contractual agreement signed by INAC and the funding recipient. For the purposes of this manual, this can be either a Canada/First Nations Funding Agreement (CFNFA) or a Comprehensive Funding Arrangement (CFA). The terms *funding agreement* and *funding arrangement* are used interchangeably.

Funding authority – A letter of decision from Treasury Board approving the funding of a program.

Grant authority – An transfer payment according to the eligible terms and conditions. (Not applicable to NCBR Initiative)

Incidence of low income – Proportion of families with children with annual income falling below a pre-determined line, such as Statistics Canada's Low-Income Cut-Offs or the Low-Income Measure.

Income assistance – A needs-tested, last resort system of income support administered by First Nations and managed by INAC; previously referred to as *social assistance*.

Indian – "Indian" means a person who, pursuant to the *Indian Act* (R.S., 1985, c. I-6, s. 2), is registered as an Indian or is entitled to be registered as an Indian.

Indian band – A body of Indians as defined in the *Indian Act*. Also referred to as a *First Nation*.

Indicators – Statistics that show how well a program or service is faring.

Inuit – An Aboriginal people in northern Canada, who live above the tree line in the Northwest Territories and in Northern Quebec and Labrador. The word means *people* in the Inuit language.

Management development plan – A plan developed by the recipient, and approved by the recipient and the Minister, which addresses any recommendations identified in the assessment of the recipient's administrative, accountability and management practices undertaken before signing a funding arrangement. The plan is attached to the funding arrangement.

Market basket measure (MBM) – Research tool for governments for analyzing low income, based on a specific basket of goods and services. The MBM identifies disposable income levels required to purchase this basket in various communities across Canada. Compared with Statistics Canada's Low-Income Cut-Offs and Low-Income Measure, the MBM is a more precise reflection of different living costs by geographic location.

Member of a band – A person registered as an *Indian* within the meaning of the *Indian Act* and whose name appears on the band list or who is entitled to have his or her name appear on a band list.

Memorandum of Understanding (MOU) – A formal document committing two or more parties to an undertaking. It sets out its general principles, but falls short of being a detailed contract or agreement.

Memorandum to Cabinet (MC) – A proposal addressed to Cabinet seeking to obtain or change policy authorities for operating programs or services.

Monthly expenditure plan – A statement setting out and distributing the annual budget for programs and services according to the recipient's estimated monthly cash requirement. This plan is attached to the funding arrangement.

National Child Benefit (NCB) – A national program introduced in 1998 following an agreement by federal, provincial and territorial ministers responsible for social services and First Nations to work together to address child poverty in Canada. The objectives of the NCB are to help prevent and reduce the depth of child poverty; to provide incentives to work by ensuring that low-income families with children will always be better off as a result of working; and to reduce overlap and duplication by simplifying the administration of benefits for children.

NCB Supplement – A federal contribution that provides additional income support to all low-income families with children whose family income is not more than the maximum allowable. Payments are made monthly and adjusted each July to reflect changing family circumstances. A component of the Canada Child Tax Benefit.

NCBR Initiative – An initiative that provides funds for reinvestment projects that address the objectives of the NCB. The funds are provided through a recovery mechanism that allows the income assistance administrative body to reduce income assistance payments by the same amount as the NCB Supplement has been increased.

Ordinarily Resident on Reserve – See reference on p. 25.

Policy authority – General policy authority obtained from Cabinet by submitting a Memorandum to Cabinet (MC) that provides instructions and advises on what has been authorized. See also *funding authority*.

Program authorities – Treasury Board decisions that govern a program.

Project – A NCBR Project has to be in accordance with the core objectives of the NCB. The savings from the adjustment to income assistance are reinvested in new or improved benefits and services for low-income families with children living on reserve. These projects are time limited.

Recipient – An entity, usually a First Nation Chief and Council, that receives transfer funding for programs or services it administers on behalf of *final recipients*.

Reference province or territory – The province or territory within which a specified recipient is located.

Reinvestment models – Methods used by provinces and territories to adjust their income assistance rates, based on the NCB Supplement received. They include the income assistance offset model, the integrated child benefit model with adjustment and the integrated child benefit model without adjustment.

Remedial management plan – A plan developed by the recipient and approved by the Minister that reflects decisions and measures that are necessary to remedy a default under a funding arrangement.

Reserve – A tract of land, the legal title to which is vested in Her Majesty, that has been set apart for the use and benefit of a band, as defined in the *Indian Act*.

Social Development Program Management Infrastructure Initiative (SDPMI) – INAC program to identify models of effective management and accountability for social development programs that will lead to more effective, cost-efficient and accountable social development programming on reserves.

Stacking provisions – Provisions within a funding agreement that address duplicate sources of program funding.

Surplus – The amount by which funds, provided by the Minister and other sources, exceed eligible expenditures after the recipient has fulfilled all program terms and conditions.

Survey of Labor and Income Dynamics (SLID) – A labour market and income survey to study changes over time in Canadians' labour force status and economic well-being. Not done on reserves or in the North or in remote regions.

Targeted funding – Funding that can be transferred to the recipient under a Canada/First Nations Funding Agreement to provide targeted programs.

Targeted programs – A time-limited and specific undertaking as set out by a federal department in its schedule attached to a Canada/First Nations Funding Agreement.

Third-party agreement – An agreement between a recipient and another party, such as an authority, board, committee or other entity authorized to act on behalf of the recipient, delegating authority or transferring program funding.

Transfer payments – Payments made from budgetary appropriations for which the Crown receives no goods or services.

Tribal council – An organization established by a number of First Nations with common interests who voluntarily join together to provide advisory or program services to member First Nations.

Welfare wall – A term used to describe the barriers that can make it less financially attractive for people to move from income assistance to the Labour market because they would lose income or services.

Working Income Supplement (WIS) – A federal program that no longer exists. It was in effect before the NCB. WIS provided income support to supplement the earnings of low-income working families.

1 Backgrounder

1.1 About the National Child Benefit Reinvestment Initiative

1.1.1 The National Child Benefit (NCB) Initiative is a joint initiative of Canada's federal, provincial and territorial governments and First Nations. The NCB's objectives are to:

- prevent and reduce the depth of child poverty
- provide incentives to work by ensuring that low-income families with children will always be better off as a result of working
- reduce overlap and duplication through simplifying the administration of benefits for children

1.1.2 The NCB Initiative consists of two main elements: an income supplement provided by the federal government; and the reinvestment of the money saved from the supplement into projects to support low-income families with children.

1.1.3 This manual covers only the First Nation reinvestment component of the NCB Initiative. It applies to all provinces except Manitoba and New Brunswick. INAC is responsible for putting in place the necessary arrangements for First Nations' administration of this component.

1.2 History

NCB Initiative as a Whole

1.2.1 The National Child Benefit (NCB) initiative was implemented in 1998 to address child poverty. It gives all low-income families in Canada the additional support and services they need to provide a better life for themselves and their children, beyond income assistance.

1.2.2 The Government of Canada replaced the Working Income Supplement with a new NCB Supplement, which was given to all low-income families in Canada as part of the re-named Canada Child Tax Benefit (CCTB). On July 1, 1998, the federal government increased the

supplement by an additional $850 million per year, on top of the $5.1 billion per year already provided through the CCTB.

1.2.3 Since 2001-2002, the Government of Canada has invested about $2.5 billion (the initial 1998 investment was $1.9 billion) for the entire NCB Initiative.

1.2.4 The 2003 federal budget announced further increases to the NCB Supplement. Between 2003 and 2008, an additional $965 million will have been invested to help children and their families.

1.2.5 When the NCB was first established, some provinces and territories decided to invest additional provincial or territorial money to benefit low-income families, over and above the federal reinvestment funds.

> **Note:** The Government of Quebec, although agreeing with the basic principles of the National Child Benefit, has not taken part in its development because it wishes to assume control of income support for the children of Quebec. The family policy implemented by Quebec is consistent with the National Child Benefit.

Significant Milestones

Overall NCB Initiative Progress

1.2.6 The *NCB Progress Report 2002* (federal, provincial, territorial and First Nations) was released by the Ministers responsible for Social Services (excluding Quebec). The report confirmed that, by the year 2000, because of the NCB Initiative:

- An estimated 55,000 children in 22,900 families were no longer in a low-income situation in 2000. This is 5.1 percent fewer than there would have been without the NCB. For these families, the average annual disposable income was higher by $1,800, or 7.5 percent more than it would have been without the NCB.
- Before the NCB, disposable incomes of single-parent families with two children declined by over 8 percent when they left income assistance for full-time minimum wage employment. By 2001, their disposable incomes were 2 percent higher after leaving income assistance, an overall improvement of more than 10 percentage points since 1997. The NCB was responsible for 72 percent of that improvement.

First Nation NCBR Progress

1.2.7 Out of the total $2.5 billion invested by the Government of Canada since 2001-2002 for the entire NCB Initiative, the First Nations share of income from the NCB Supplement is about $89 million.

1.2.8 To implement reinvestment projects to benefit families, First Nations has reinvested approximately:

- $30 million in 1998-1999
- $50 million in 1999-2000
- $54 million in 2000-2001
- $57 million in 2001-2002
- $64 million in 2002-2003

1.2.9 Out of a total on-reserve population of 387,000 people in Canada (as of 2002), 43,000 families and 95,000 children were helped through the NCBR Initiative in 2001-2002.

1.2.10 Over 1,100 different NCBR projects were carried out in the fiscal year 2001-2002. These break down into the following categories:

- Childcare —2.5 percent ($0.8 million)
- Child Nutrition — 20 percent ($7 million)
- Support for Parents — 4 percent ($1.3 million)
- Home-Work Transition — 17 percent ($5.7 million)
- Cultural Enrichment — 56.5 percent ($19 million)

1.2.11 As a result of the NCB Initiative:

- First Nation families with children are less reliant on income assistance since introducing the NCB Initiative.
- This has contributed to declines in the income assistance caseload of families with children, as well as a decline in the length of time some single-parent families spend on income assistance.
- The flexibility of the NCB has allowed First Nations to respond to the local needs of low-income families.

1.3 Authorities

Process

1.3.1 The National Child Benefit Reinvestment (NCBR) Initiative is implemented under a separate policy authority and funding authority. These authorities are derived from Cabinet and the Treasury Board, respectively.

1.3.2 **Policy Authority** – General authorities for the NCBR Initiative are derived from Cabinet by submitting a Memorandum to Cabinet (MC). The MC is either funded (within current allocations) or unfunded (new money required). The MC requests general permission to initiate or continue certain practices. It outlines the broad terms and conditions under which the initiative will operate. If Cabinet agrees, a letter is issued giving INAC instructions and advising on what has been authorized. This then becomes the *policy authority*.

1.3.3 **Funding Authority** – Once Cabinet has agreed to the general parameters of the NCBR Initiative, a proposal is submitted to Treasury Board. This submission specifically outlines how the money for a funded initiative should be spent. Unfunded initiatives seek new money from Treasury Board to start new initiatives previously approved by Cabinet. If Treasury Board approves, new money is provided for delivery of the initiative. If Treasury Board does not approve, authority remains for the aspect of the initiative previously approved by Cabinet, but it may not be implemented. It becomes or remains an unfunded initiative. The letter of decision from Treasury Board then becomes the initiative's *funding authority*.

Legislation and Cabinet/Treasury Board Decisions

1.3.4 The relevant legislation and Cabinet and Treasury Board decisions that relate to the social development of people on reserves are as follows:

- *Department of Indian Affairs and Northern Development Act*, R.S.C. 1985 c. I-6, s. 4
- *Cabinet Decision, March 19, 1997* — to consider the Innu people at the communities of Sheshatshiu and Davis Inlet as if they were Registered Indians on reserve land, for the purpose of providing them with programs and services

- *Cabinet Decision, February 24, 1998* — for children's programs through the National Child Benefit
- *Cabinet Decision, September 2001* — approval of 18-month social development policy extension
- *Treasury Board Decision, September 27, 2001* — approval of authority to deliver social services and programs for the period ending March 31, 2003
- *Cabinet Decision, March 25, 2003* — First Nation Social Development policy renewal
- *Treasury Board Decision, September 2003* — approval of current NCBR funding authority; valid until March 31, 2006

Jurisdictional Agreements

1.3.5 In addition to legislation and Cabinet and Treasury Board decisions, the NCBR Initiative may operate under separate agreements made with a province, a territory or a First Nation. These agreements may address NCBR implementation issues and resulting reinvestment strategies. The agreements may take several different forms, including:

- Memorandums of Understanding between INAC and the province, territory or the First Nation
- bilateral agreements between INAC and the province, territory or the First Nation
- ad hoc, joint working relationships between INAC and First Nation authorities

Initiative Terms and Conditions

1.3.6 The authority for the delivery of social services under the NCBR Initiative, and their terms and conditions, are outlined in the NCBR terms and conditions. These terms and conditions are valid until March 31, 2006, and apply to all employees, both at INAC headquarters and in the regions, in the carrying out of INAC's functions for the NCBR Initiative.

1.4 Legal Position

1.4.1 The NCBR Initiative has no legal position. Although Section 91(24) of the *Constitution Act* empowers Canada to enact legislation for First Nations, it does not obligate Canada to do so. Canada has to date chosen not to do so and the National Child Benefit Reinvestment is delivered as a matter of social policy.

1.4.2 Section 92 of the *Constitution Act* empowers provincial and territorial governments to provide the NCBR Initiative.

1.4.3 Section 88 of the *Indian Act* states that laws of general application apply on reserves unless they conflict with the *Indian Act* and its treaties. Accordingly, First Nation people on reserves fall under the social services legislation of the province or territory.

1.5 NCBR Principles

1.5.1 Historically, Canada has provided social support services on reserves as a matter of policy, not as a matter of legal or other obligation.

1.5.2 In its approach to social policy, Canada has adopted the following general principles for its redesigned social policy framework:

- reasonable comparability with projects and services offered by the province or territory of reference
- self-sufficiency for First Nation communities and individuals
- cultural relevance of policies, programs and initiatives
- respect for principles of First Nation governance
- greater efficiency and coherence in federal First Nation policy framework
- economies of scale through colLabourative projects and strategic alliances among First Nation communities
- different approaches to respond to differing community circumstances and capacities
- results-based accountability through performance measures, public reporting and statistical feedback

1.5.3 The NCBR Initiative is designed to benefit all Canadian children equally, including First Nations.

- The Government of Canada is committed to improving the quality of life of all First Nations across Canada. In particular, First Nation children should have the best possible opportunity to fully develop their potential as healthy, active and contributing members of their communities.

- CollLabouration among federal, provincial and territorial governments on the NCBR Initiative improves the way children's benefits are provided to low-income families.

- The federal government is also responsible for ensuring the initiative for First Nation children on reserves is comparable to what other Canadian children receive.

- The NCBR Initiative aims to make it easier for families to break the cycle of poverty by ensuring that no family has to choose between a job and benefits for their children. Through the NCBR Initiative, First Nation families receiving income assistance see their income support remain at the same level overall and also have access to enhanced community-based projects as a result of the NCBR Initiative.

With respect to First Nation children on reserve, INAC follows the following principles:

- INAC supports the creation of services designed and managed by First Nations. Reinvestment projects on reserves are designed by First Nations for First Nations to meet the needs of their individual communities. The NCBR Initiative contributes to everyday practical improvements in the lives of First Nation families living on reserves.

- INAC is committed to expanding child benefit services on reserves to a level comparable to the services provided off reserve in similar circumstances. INAC will ensure this policy is consistent with First Nation aspirations toward self-government.

1.6 NCBR Objectives

1.6.1 The National Child Benefit (NCB) is a joint initiative operated by Canada's federal, provincial, territorial and First Nation governments.

1.6.2 The NCB Initiative is a balanced approach of income supports and in-kind benefits and services provided to low-income families with children under the age of 18. The federal government provides income support in the form of a NCB Supplement. Provinces, territories and First Nations use the income assistance savings gained through the NCB Supplement to invest in community projects that fulfill NCB objectives.

1.6.3 The three primary objectives of the NCBR Initiative are to:

- prevent and reduce the depth of child poverty
- provide incentives to work by ensuring that low-income families with children will always be better off as a result of working
- reduce overlap and duplication by simplifying the administration of benefits for children

1.6.4 The anticipated result of the NCBR Initiative is that by increasing income and employment support to all low-income families on reserves and streamlining government programs, low-income families will see improvements in:

- children's health and development
- school readiness and ability to learn
- parents' participation in the Labour market
- financial independence
- greater participation in their communities and Canadian society

1.6.5 The First Nations component of the NCBR has been effectively implemented and has made a valuable contribution to the well-being of children in First Nations communities. The NCBR Initiative is flexible enough to address regional and local needs. It allows First Nations to take ownership of their community needs and target particular local problems.

1.7 Roles and Responsibilities

1.7.1 INAC administers the First Nation reinvestment component of the NCB Initiative. Managing the NCBR Initiative depends on having a clear understanding of the roles and responsibilities of the three parties involved: INAC headquarters, INAC regions and First Nation recipients.

INAC Headquarters

1.7.2 INAC headquarters assumes the following roles and responsibilities, in collaboration with INAC regions and First Nations:

- leads the development of policy
- oversees NCBR Initiative issues and helps regions and First Nations in finding solutions to problems
- interprets policy and help regions provide clarification to recipients
- moves forward proposals for change that come from regional representatives and First Nations
- ensures that reporting takes place
- collects data and analyzes trends
- produces an annual First Nations progress report and contribute information to the federal-provincial-territorial progress report

Role of INAC Regions

1.7.3 INAC regions assume the following roles and responsibilities, in collaboration with INAC headquarters and First Nations:

- provide reinvestment funding to First Nation communities
- consult and communicate with recipients and Chiefs and Councils on policy, project guidelines and reporting requirements
- communicate with INAC headquarters and, as required, the province or territory
- oversee periodic on-site compliance reviews and the timely reconciliation of invoices
- ensure that authorities are adhered to and that projects further NCBR Initiative objectives
- assure INAC headquarters that the initiative is following authorities and Canada's financial management requirements
- maintain a tripartite interaction with the province or territory and recipients

- inform INAC headquarters about any issues that could affect national policy and advise them regarding changes to provincial or territorial legislation that may affect the NCBR Initiative

Role of First Nations / Recipients

1.7.4 First Nation communities assume the following roles and responsibilities, in collaboration with INAC headquarters and regions:

- design projects needed for the community that follow NCBR Initiative objectives
- submit proposals to the INAC region for reinvestment projects
- adhere to the terms and conditions of tripartite or bilateral funding agreements
- calculate or administer reinvestment funds
- provide services as transparently as possible within provincial legislation and standards
- communicate with the INAC region to implement and operate reinvestment projects and to address issues as they arise
- monitor projects to ensure NCBR Initiative objectives are being met and applicable standards are being followed
- maintain records, evaluate progress and report regularly on projects following the terms and conditions of the funding agreement

1.8 Reinvestment Adjustment Models

1.8.1 Depending on the province, territory or First Nation, reinvestment adjustments may be made in several ways. Most jurisdictions use one of these distinct reinvestment models:

- the income assistance offset model
- the integrated child benefit model with adjustment
- the integrated child benefit model without adjustment

1.8.2 Other jurisdictions do not use these models. Instead, they send the NCB Supplement directly to the recipients without deducting any amount from their income assistance entitlement.

Income Assistance Offset Model

1.8.3 Under this model, the NCB Supplement is treated as regular income. As a result, the province or territory reduces the amount of income assistance paid to a family by the amount of the NCB Supplement increase they get. Income assistance administrators recover the savings and calculate the reinvestment amounts based on the actual figures from the year before. This model is followed in Prince Edward Island, Ontario and the Yukon.

1.8.4 Alberta uses a similar model. However, instead of treating the NCB Supplement as non-exempt revenue when calculating income assistance entitlement, the province reduces income assistance payments dollar-for-dollar to the full amount of the NCB Supplement, whether the family is collecting the full amount or not.

1.8.5 For First Nations in Alberta, there is no practical difference between these two variations because First Nation families living on reserves are assumed to collect the full amount of the NCB Supplement because their income is non-taxable.

Integrated Child Benefit Model with Adjustment

1.8.6 Saskatchewan and British Columbia have restructured their investment system. In these provinces, the allowances payable for children are removed from income assistance and distributed through a separate, income-tested child benefit that is integrated with the federal CCTB base benefit and the NCB Supplement. The result is a single cheque that includes both provincial and federal investments.

1.8.7 Under this model, the provincial part of the investment is reduced dollar-for-dollar by the amount of any increases to the NCB Supplement. The savings from reducing the provincial investment are used to fund reinvestment projects.

Integrated Child Benefit Model without Adjustment

1.8.8 This model involves restructuring a province's investment system. It is used by Newfoundland and Labrador, Quebec and Nova Scotia.

1.8.9 Under this model, the provincial child benefit is considered to be exempt revenue when calculating total income. This benefit is not

deducted from the recipient's income assistance. With no offset in provincial income assistance expenditures, reinvestment funds are calculated by estimating the amount of fixed savings to the province, territory or First Nation since the start of the NCB (including the savings from restructuring) and which are carried forward on an annual basis.

1.8.10 In 1998-1999, Newfoundland and Labrador chose not to reduce income assistance payments by the full amount of the NCB Supplement. The province redesigned its income support program in 1999-2000 with the introduction of the Newfoundland and Labrador Child Benefit as the provincial reinvestment initiative. In 2000-2001 and 2001-2002, Newfoundland and Labrador began providing the NCB Supplement increase directly to families receiving income assistance. Nova Scotia restructured their income assistance in 2001 and paid children's benefits through the Nova Scotia Child Benefit. In July 2002, the NCB Supplement was provided in full to all clients in Nova Scotia. The reinvestment funds are the "fixed" savings since the introduction of the NCB (including the savings from the restructuring) carried forward on an annual basis.

No Reinvestment Adjustments

1.8.11 Several provinces have chosen to provide part or all of NCB Supplement increases directly to families receiving income assistance, without adjusting income assistance benefits.

- New Brunswick provides the full amount of the NCB Supplement and continues to pass on any increases.
- In July 2001, Manitoba restored the NCB Supplement in full to children six or under and then to children 11 and under in January 2003. In January 2004, Manitoba restored the supplement to all children.

2 Program Components

2.0.1 The National Child Benefit (NCB) Initiative includes two main components: the federal NCB Supplement; and the reinvestment projects implemented by provinces, territories and First Nations. The National Child Benefit Reinvestment (NCBR) Initiative component is described in more detail in this section.

2.0.2 This section also describes the requirements that recipients must meet to be eligible for funding for NCBR projects under a funding authority and arrangement. For more information, see Chapter 3 – *Funding Arrangements*.

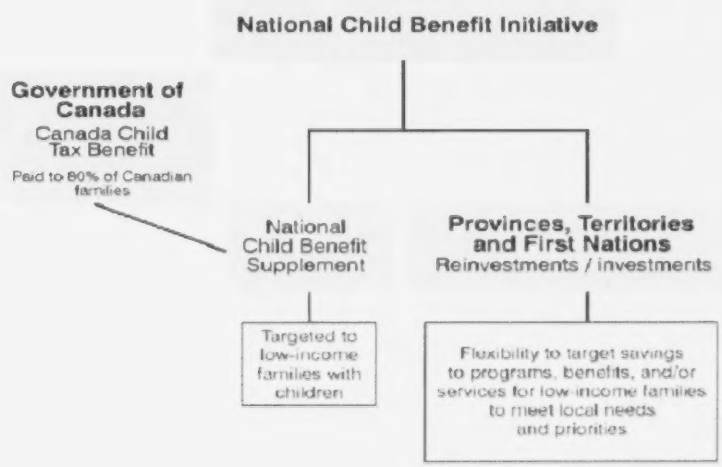
National Child Benefit Initiative
Government of Canada
Canada Child Tax Benefit
Paid to 80% of Canadian families
National Child Benefit Supplement
Provinces, Territories and First Nations
Reinvestments / investments
Targeted to low-income families with children
Flexibility to target savings to programs, benefits, and/or services for low-income families to meet local needs and priorities

Diagram taken from the National Child Benefit Web page: www.nationalchildbenefit.ca/ncb/thenational2.shtml

2.1 General Eligibility Criteria

NCB Supplement

2.1.1 Eligible recipients for the National Child Benefit Supplement are low-income families with children under 18.

2.1.2 The NCB Supplement is income-tested. It is additional income support to low-income families with children below a given income level, regardless of whether the parents are working or collecting income assistance.

2.1.3 To receive the NCB Supplement, families must file an income tax return and apply to receive the Canada Child Tax Benefit (CCTB), of which the NCB Supplement is a part. Because First Nations have not traditionally been part of the income tax system, INAC regions should ensure that First Nations communities are aware of this requirement. The regions should provide this information and assistance to First Nations upon request.

First Nations' NCBR Initiative Funds

2.1.4 First Nations who are eligible to benefit from NCBR projects include low-income families with children under 18 who are ordinarily resident on a reserve. Projects must benefit children. They can include a range of benefits and support projects for parents.

Ordinarily Resident on a Reserve

2.1.5 First Nation reinvestment projects must benefit low-income families with children under 18 who are *ordinarily resident on a reserve*, which means that they either:

- usually live at a civic address on a reserve
- in the case of children in joint custody, live more than 50 percent of the time on a reserve
- stay on the reserve and have no usual home elsewhere

2.1.6 **Children** who are off reserve primarily for either of the following reasons continue to be considered as ordinarily resident on a reserve:

- getting care not available on the reserve
- accessing social services because no reasonably comparable service is available on the reserve

2.1.7 **Students** – Students under the age of 18, who are registered in a post-secondary education or training project and who are receiving education or training funding from a federal, band or Aboriginal organization, continue to be considered ordinarily resident on a reserve if any of the following apply:

- they maintain a residence on the reserve
- they are a member of a family that maintains a residence on the reserve
- they return to live on the reserve with parents, guardians or caregivers during the year, even if they live elsewhere while attending school or working at a temporary job

2.1.8 **Child in Care** – The residence of a child under the care of a mandated child welfare authority is considered to be the residency of the child's parent or guardian at the time the child is taken into care.

2.1.9 There are some communities where all residents are considered to be ordinarily resident on a reserve, whether or not they meet the above criteria. See Annex B for a list of these communities.

2.2 How NCBR Works

2.2.1 The Government of Canada provides benefits directly to low-income families with children through the NCB Supplement, which is part of the Canada Child Tax Benefit (CCTB). This supplement means that many provinces, territories and First Nations can spend less on income assistance. They can then "reinvest" these savings in other benefits and services for families with children in their communities.

2.2.2 The NCB Initiative for First Nation communities helps ensure that children living on reserves can receive benefits and services that are reasonably comparable to those received by other Canadian children.

2.2.3 INAC and First Nations are responsible for coordinating the reinvestment aspect of the initiative. Bands identify a need for services, using their own discretion on where reinvestment funds should be applied; for example, they can focus on cultural activities rather than provide childcare as some of the provinces do. Bands then submit project proposals to a regional INAC office. Once the proposal is approved, First Nations deliver the services according to terms of the funding agreement.

2.2.4 For detailed information on the current progress and evolution of the First Nation NCBR Initiative, including amounts of money provided each year, consult the *First Nations' National Child Benefit Reinvestment Initiative Progress Report*. The most recent version can be found on the INAC Web site.

2.3 NCB Supplement

2.3.1 The NCB Supplement is a financial benefit provided directly to low-income families by the federal government. The benefit is for the children, whether the parents are on income assistance or working. The overall purpose is to help families through the transition from income assistance to paid work. The NCB Supplement is paid to about 40 percent of Canadian families.

2.3.2 The NCB Supplement is an extra tax-free benefit provided as part of the Canada Child Tax Benefit (CCTB). The CCTB is a base benefit that is paid to about 82 percent of Canadian families. The CCTB is administered by the Canada Revenue Agency (CRA) because it is based on income tax data, as well as the number and age of the children in the family. Because the CRA can calculate and issue a large volume of income-based payments, it also administers the NCB Supplement and CCTB for First Nations.

2.3.3 Provinces and territories may choose to provide additional income support to low-income families with children who are ordinarily resident on a reserve. When these additional investments are provided, INAC will reimburse the province or territory for the portion of such benefits paid to families on reserves who receive income assistance. These are called NCBR additional investments.

2.4 Reinvestment Projects

2.4.1 Increases in the federal NCB Supplement have allowed provinces, territories and First Nations to reduce the direct cost of income assistance payments to low-income families with children. These savings can then be redirected to provide other benefits and services to help reduce child poverty.

2.4.2 This means that income assistance benefits can be maintained at the same level as before, while allowing the surplus funds to be reinvested in other projects to improve the lives of low-income families with children. These community-based benefits and services are called "reinvestment projects." They help ensure that low-income parents do not lose access to child benefits and services when they accept a job.

2.4.3 Direct subsidies to parents are not provided.

2.4.4 Some provinces and territories do not make adjustments to their income assistance rates. In these cases, the NCB Supplement is sent directly to the families.

First Nation Reinvestment Projects

2.4.5 First Nations have some flexibility in how they reinvest savings from their adjustments to income assistance. They can put the funds towards projects that are tailored to meet the unique cultural needs and priorities of their communities by addressing aspects of child poverty. First Nations NCBR funds can cover a wider range of services than those funded by the provinces and territories.

2.4.6 Projects funded under NCBR are designed to contribute to the growth and betterment of First Nation communities in the following ways:

- Services for low-income families with children help to improve their current and future conditions of life by promoting their greater participation in the economic, social and cultural life in the community.
- The assessment, planning, design and administrative activities related to projects help the community develop local initiative and managerial expertise, which can have broader usefulness to the community.
- The NCBR Initiative strengthens the policy development and service delivery powers of First Nation governments and agencies.
- NCBR reinforces the objective of the Government of Canada to develop self-governing, self-determining and self-reliant First Nation communities.

2.4.7 Over 600 First Nations participate in the NCBR Initiative and run their own projects.

- First Nation communities develop reinvestment project proposals and submit them to an INAC regional office.
- Reinvestments on reserves should reflect First Nation priorities and NCB objectives. First Nations must develop rationales for each reinvestment that meet those objectives.

- INAC regional offices assess the reinvestment project proposals to ensure they meet NCB objectives. If so, INAC will approve funding.
- First Nation adjustments to income assistance will reflect the reinvestment models of the reference province or territory.
- First Nations may wish to pool reinvestment resources under a recognized umbrella authority (such as a tribal council).
- For First Nations under a Comprehensive Funding Arrangement (CFA), existing funding mechanisms should be used to allow communities to redirect funds for reinvestment initiatives, which will be funded through contribution agreements.
- For First Nations under a CFA or CFNFA, funds must be expended in the fiscal year received. They cannot be carried over to the next fiscal year.

2.5 Calculation of Reinvestment Savings

First Nation Reinvestment Calculations

2.5.1 For some First Nations, INAC may make the reinvestment estimates and report them to First Nations. In other cases, First Nations calculate the estimate and report the amounts back to INAC. Or, INAC and First Nations may use a global allocation formula to ensure the needs of all communities are met equitably.

2.5.2 Two factors influence the First Nation reinvestment process:

- the NCB Supplement increase versus the income assistance level
- the provincial or territorial income assistance rates and practices

2.5.3 Usually, INAC provides about 90 percent of the reinvestment funds upfront to the First Nation community. The remainder is reimbursed after the community submits their reports.

Regional Differences

2.5.4 NCB reinvestments are calculated in three ways:

- In all regions except Ontario and Quebec, INAC makes the reinvestment calculation based on the NCB Supplement increases and income assistance (IA) rates.
- In Quebec, Nova Scotia and Newfoundland and Labrador, the NCBR comes from the IA budget that previously covered children's needs. These amounts are now met by the CCTB and the provincial family allowance.
- In Ontario, IA administrators recover IA savings and make the adjustments based on actual figures from the previous year. All reinvestments are done by municipalities or First Nations through IA administrators under the Ontario Works program.

Children's Special Allowance

2.5.5 This federal benefit is paid on behalf of children who are in the care of provincial, territorial or First Nation child welfare authorities. It mirrors (and substitutes for) the maximum Canada Child Tax Benefit (CCTB) payments, including the NCB Supplement.

2.5.6 First Nations can choose to pass on the increased NCB Supplement amount to child welfare authorities for child maintenance costs or recover the increase. Newfoundland and Labrador, Prince Edward Island, Nova Scotia, Manitoba, Saskatchewan and Alberta have chosen to recover the increased amount. These funds are considered to be available for NCB reinvestments.

2.6 Criteria for Evaluating Reinvestment Project Proposals

2.6.1 Reinvestment projects for First Nations must:

- follow the goals of the NCB
- support the specific needs of First Nation communities
- acknowledge the practices of the province or territory of reference
- be aimed at low-income families with children under the age of maturity in the reference province or territory, who are ordinarily resident on a reserve

2.6.2 First Nation reinvestment projects are more flexible than those operated by provinces or territories. They are an opportunity for First Nations to develop innovative projects that address the unique cultural circumstances of First Nation communities while furthering the objectives of the NCBR.

2.6.3 In using reinvestment funds, First Nations are encouraged to:

- identify services that appear to be under-supplied
- prioritize service needs
- assess developmental possibilities for available funding and staffing resources
- create the service structures needed to provide the services to their communities

Eligible Projects

2.6.4 The funding for First Nation reinvestment projects can fall under five broad activity areas:

Childcare — to make childcare more available and affordable to low-income families.

Child Nutrition — to improve the health and well-being of children and educate parents on nutrition. These projects are available to all children, including those in pre-school, in-school or out-of-school.

Support for Parents — to provide early intervention for parents to help their children get a healthy start in life.

Home-Work Transition — to provide training to increase the skill level of individuals and increase their chances of obtaining work.

Cultural Enrichment — to teach and promote traditional culture to youth, through classes and support programs. These projects are for all children, including those in pre-school, in-school or out-of-school.

2.6.5 First Nations may also propose other NCBR projects or services that they deem necessary and relevant for their communities and which meet NCB objectives.

Projects NOT Eligible

2.6.6 The following types of projects are not eligible under the NCBR Initiative:

- initiatives not targeted to low-income families with children
- housing
- direct financial subsidies to parents
- capital and infrastructure
- repayment of personal or community debts
- securities or other for-profit initiatives
- clothing
- recreational activities (such as attending a hockey game)

Descriptions of Example Projects

2.6.7 The following are examples of eligible projects that were funded by the NCBR Initiative.

- The Skookum Jim Friendship Centre in the Yukon provides quality program service delivery to urban Aboriginal youth with parental and community support. NCBR funds pay for service delivery in several program areas: WorkLife Job Skills, drummaking and traditional songs, traditional meat preparation, potlatch activities, fishing camp, hunting camp, maskmaking and youth self-empowerment.

- The Chipewyan Prairie First Nation (Treaty 8) has established a Milk and Diaper Voucher project to help meet the nutritional requirements and basic care of children. In remote communities, income assistance funds are limited and the cost of milk is higher. In these communities, low-income families eligible for income assistance can use vouchers at the local store for milk or juice and for diapers.

- To address the lack of Kaska history in school textbooks, the Liard First Nation in the Yukon initiated the Elder Teachers in Elementary School Program. This project provides cultural teachings to the children and bridges the gap between parents and the school system. At the same time, the project provides the children with a positive role model.

- The Little Red River Cree Nation includes three remote communities in northern Alberta. Using NCBR funds, the Nation was able to support a hot lunch project at the three community schools and supplement the Head Start Program.

- The Council of the Huron-Wendat Nation in Quebec uses their NCBR funds to run the Agoshin Counter, a nutrition centre. These services provide low-cost food, a collective kitchen, a meeting place and a reference service to help people gain access to other resources.

- The Listuguj Activity Youth Centre in Quebec uses their NCBR funds to provide local youth with a safe and comfortable place to gather, socialize and rediscover their Mi'gmaq culture. The Chief and Council of Listuguj donated the old community hall building for use as a youth centre. The centre provides a range of social and cultural projects. A youth council was also formed to help steer the direction of the centre.

2.7 Evaluating the First Nations' NCBR Initiative

2.7.1 A formative evaluation was done in 2001 to assess the success of the NCBR Initiative in First Nation communities. The results of the evaluation were summarized in the document *Interim Evaluation of the National Child Benefit for First Nations*. It highlighted three key themes of the reinvestment component:

- flexibility for First Nations in projects
- First Nation ownership of the initiative
- importance of reporting

2.7.2 In addition to the evaluation process, INAC issues a *First Nations' National Child Benefit Reinvestment Initiative Progress Report*. This report contains useful information for INAC staff on how the initiative works to benefit First Nation communities. The most recent version can be found on the INAC Web site.

2.8 Developing Regional NCBR Initiative Guidelines

2.8.1 Each region is responsible for developing a regional manual that outlines the reinvestment framework in their province or territory. The document must be complete and current and must cover, at a minimum:

- reinvestment adjustment model in effect
- reinvestment priorities
- policy objectives of the NCBR initiative
- how the projects will be managed
- a process for accountability and measuring success (reporting requirements, compliance measures, evaluation process)

2.8.2 Regional reinvestment manuals must reflect the broad principles set out in this national manual, but must not exceed the Treasury Board-approved terms and conditions for the NCBR Initiative.

2.8.3 The regional manuals must be updated regularly, preferably at least once a year, to reflect changes in regional or national policy.

3 Funding Arrangements

3.1 Overview of Funding Arrangements

3.1.1 INAC has developed two types of generic funding arrangements to use with First Nations that have not entered into their own self-government agreements: Comprehensive Funding Arrangements (CFA) and Canada/First Nation Funding Agreements (CFNFA). Any changes to the text of the agreements must be approved by INAC headquarters.

3.1.2 All INAC programs are covered under a single funding arrangement with a First Nation. Under the NCBR Initiative, each First Nation will have either one or the other type of arrangement in place.

3.1.3 **Comprehensive Funding Arrangement (CFA)** – This is a program-budgeted funding arrangement that INAC enters into with First Nations for one year. CFAs contain programs funded via:

- **Contributions** - reimbursement of eligible costs
- **Flexible Transfer Payments (FTP)** - based on a formula (surpluses can be kept as long as the terms and conditions have been met)
- **Grants** - unconditional

3.1.4 **Canada/First Nation Funding Agreements (CFNFA)** – This is a block-funded agreement that INAC enters into with a First Nation for up to five years. It can also include funding from other federal departments. This type of agreement is also called *Alternative Funding Arrangement* or *Financial Transfer Agreement*. The CFNFA agreement contains a common set of funding terms and conditions in the main body of the agreement. The term and conditions specific to each federal department are attached as schedules to the CFNFA.

3.1.5 The CFNFA is more flexible than the CFA by providing First Nations the ability to redesign programs and apply funds in accordance with community needs, as long as certain specified minimum program requirements are met to ensure that a guaranteed level of service is provided.

3.1.6 The CFNFA encourages creative and innovative ways of providing programming because First Nations can use any money saved on other priorities within the community.

3.2 Funding Authority

3.2.1 NCBR funds are made available to recipients when they retain income assistance funds, dollar-for-dollar against the NCB Supplement increase, and reinvest them in projects that meet NCB objectives (or following the provincial or territorial model in place at the time).

3.2.2 A funding arrangement is the contractual agreement signed between INAC and the recipient. A funding authority is the *rules* established by Treasury Board that INAC must follow when funding a program or service.

Eligible Recipients for Contribution Agreements

3.2.3 INAC arranges for the administration of funding for the NCBR Initiative with the Chiefs and Councils of Indian bands. Various funding options are available to Chiefs and Councils.

3.2.4 Provinces and territories that deliver integrated children's benefits on reserves in conjunction with the federal government are eligible for reimbursement of the provincial or territorial portion of these benefits paid to families living on reserves and receiving income assistance.

3.2.5 Chiefs and Councils may arrange for the provision of children's projects under the NCBR Initiative with First Nation organizations or public or private organizations engaged by or on behalf of First Nation communities to provide specialized benefits and services.

3.2.6 **Third-party Agreements** – In some cases, where services are not administered directly by a band's Chief and Council, INAC may enter into agreements for service delivery or cost-sharing with other government agencies, private businesses or non-governmental organizations.

3.2.7 **Self-governing First Nations** - First Nations that have included NCBR in their self-government agreements are not eligible recipients for the purpose of this manual.

3.2.8 The recipient is accountable for providing the products or services specified in the funding arrangement. Program-specific reports are required during the year and at year-end.

Funding Guidelines

3.2.9 **Stacking Provisions** – These do not generally apply to payments for children's projects under the NCBR Initiative because INAC is the only source of funding for these payments.

3.2.10 **Third-party Delivery** – Where the recipient delegates authority or transfers project funding to an agency (such as an authority, board, committee, or other entity authorized to act on behalf of the recipient), the recipient is still liable to the Minister for meeting the obligations under the Funding Agreement. The delegation or transfer of funds must not compromise the objectives of the initiative or the expectations of transparent, fair and equitable service.

3.3 Application Requirements for Funding

3.3.1 **INAC Proposal Review** – Before entering into a Funding Agreement, INAC will confirm its authority to do so and confirm it can fund the proposed projects.

3.3.2 **Information Required** – To enter into a Funding Arrangement with INAC, eligible recipients are required to provide the following information or statements in their proposal:

- a detailed description and costing of the proposed benefits and services to be provided
- evidence that the project is reasonably comparable to NCBR projects undertaken by the reference province or territory
- demonstration that the eligibility requirements are being met
- a payment schedule, including the basis and timing of payments
- expectations, roles and responsibilities (including financial roles and responsibilities) for the recipients and final recipients
- recognition of the need for transparent and open decision-making processes
- agreement to provide financial and project performance reports to INAC at least once a year from the recipient, certified by an officer, including all of the following if appropriate:

  - annual audited financial statements with an external auditor's report and opinion
  - allowable administrative costs that can be applied to the contribution by the recipient based on an accounting of expenses
  - any completed evaluations funded in whole or in part by the transfer payment program
- agreement to undertake appropriate project compliance review, project evaluation, and audits, as applicable
- an understanding of the requirements for compliance and financial audits in cooperation with INAC
- provision that INAC obtains from the recipient, or has ready access to, a copy of all signed agreements with final recipients
- a description of the redress provisions for final recipients affected by decisions of the recipient

3.4 Allowable Expenses

3.4.1 Reinvestment projects must address community priorities in the areas of childcare, child nutrition, support for parents, home-work transition and cultural enrichment.

3.4.2 **Childcare** — Financial assistance may cover the costs of:

- equipping and staffing new daycare facilities (not construction or infrastructure costs)
- enhancing existing daycare facilities (such as by extending hours and expanding services to rural areas)
- creating new daycare spaces
- subsidizing daycare spaces to make them more affordable

3.4.3 **Child Nutrition** — Financial assistance may cover:

- meal and snack projects for children
- education for parents on family nutrition and meal preparation, which may include such things as:
  - child nutrition classes
  - mother and child nutrition projects
  - food hampers delivered to homes
  - meals served at schools, day nurseries, play groups and parent or child support centres

3.4.4 **Support for Parents** — Financial assistance covers early intervention initiatives for parents. This may include projects such as:

- prenatal care projects
- parenting skills projects and teen parent projects
- drop-in centres for parents and children
- other parent and child support classes

3.4.5 **Home-Work Transition** — Financial assistance may cover:

- employment and training classes
- summer work projects for youth

3.4.6 **Cultural Enrichment** — Financial assistance may cover:

- classes on traditional culture, such as art, music and storytelling
- community cultural development projects, such as celebrations
- family and community support projects, such as life skills projects and financial management
- related support and education projects for youth, such as peer support groups and mentoring projects involving Elders and youth

3.4.7 **Administration** — Contribution funds allocated for NCBR projects also cover service delivery as long as they do not exceed 15 percent of the total allocation. Allowable expenses include:

- salaries, wages and benefits
- travel
- transportation
- accommodation
- training and professional development for professional or para-professional administrators
- testing, policy development and project modification or adaptation
- instructional and information materials
- office supplies and equipment
- telecommunications
- printing
- professional services
- research, data collection, data analysis and reporting
- evaluation
- incremental fees for accounting and audit services and related office costs

3.5 Allocations

3.5.1 **Maximum Amounts** – The maximum contribution for any eligible recipient under the NCBR Initiative is $3.3 million each year. Maximum amounts payable are subject to the provincial reinvestment strategy and administration of the NCBR Initiative. The maximum amount payable for federal-provincial agreements that provide integrated NCBR benefits to families on a reserve is $8.1 million each year.

3.5.2 **Annual Increases** – Maximum amounts payable may increase annually by a factor of no more than 2 percent.

3.5.3 **Repayable Contributions** – This provision is not applicable because a business will not receive contributions that are intended to generate profits or increase its value.

3.5.4 **Due Diligence** – INAC has procedures and resources in place for ensuring due diligence in:

- approving funding amounts
- maintaining a compliance system to ensure that INAC policies and procedures are adhered to
- verifying eligibility and entitlement
- managing and administering the NCBR Initiative

3.5.5 **Approval** – Authority to sign and amend funding agreements is delegated to directors responsible for NCBR projects.

3.5.6 **Basis and Timing of Payments** – Payments are made each month based on a cash flow forecast from the recipient. Where advance payments are necessary, they are limited to the immediate cash requirements of the recipient and must not exceed the payment frequency set out in the provisions of the *Treasury Board Policy on Transfer Payments*, 7.6 – Cash Management Policy: "Installments of Grants and Advance Payments of Contribution."

3.5.7 Reinvestment funds provided must be spent in the fiscal year they are received. If they are not spent, they cannot be carried forward into the next fiscal year.

3.6 Regional Variations

3.6.1 The following areas have unique Funding Arrangements. Further information will be available in the regional manuals.

Ontario – In Ontario, INAC provides funding under the 1965 *Indian Welfare Agreement*. INAC providing the municipal share of 20 percent to First Nations. Ontario provides the provincial share of 80 percent to First Nations. Ontario invoices INAC for the provincial share following the agreements' provisions.

Alberta – In Alberta, under the 1991 *Arrangement for the Funding and Administration of Social Services*, INAC reimburses the province for social services that Alberta delivers to First Nations ordinarily resident on a reserve.

Yukon – Yukon and INAC have entered into an agreement over funding of Status and Non-Status Indians. INAC funds Status Indians and the Yukon funds non-status Indians. Also, all First Nation or Indian residents in the Yukon are considered to be ordinarily resident on a reserve.

> **Note**: This manual does **not** apply to INAC Regions or First Nations in the provinces of Manitoba and New Brunswick. These provinces provide the NCB Supplement directly to families on income assistance, without adjusting income assistance benefits.

4 Financial Administration

4.0.1 As well as the authorities received from Cabinet and Treasury Board, the operation of the NCBR Initiative is governed by the terms of the *Financial Administration Act* (FAA) and the Treasury Board Policy on Transfer Payment (PTP).

4.0.2 This section of the manual covers only those aspects of the FAA and the PTP that have a direct impact on managing the initiative. Other sections may also apply. These impacts reinforce the need for compliance mechanisms.

> **Note:** This is a summary only of a limited number of sections of the FAA and PTT. Managers who are uncertain about their financial responsibilities should refer to the FAA and the Cash Management Policy (CMP) and not rely exclusively on this summary.

4.1 *Financial Administration Act*

4.1.1 This section of the manual focuses on Sections 32, 33 and 34 of the FAA, which have the most direct impact on the operation of the NCBR Initiative and reinforce the need for adequate compliance being performed in a timely fashion. Under Sections 32 and 34, the responsibility centre manager (RCM) may be the same or a different manager, depending on the organizational structure of the region.

4.1.2 **Section 32 of the FAA** requires that no contract or arrangement requiring a payment be entered into unless it is certified there is an appropriation from Parliament that the payment can be charged to. As well, enough funds, which are not earmarked for other costs must be available to cover the expenditures. An RCM is designated and is responsible for ensuring that these conditions are met and that an approved authority exists for the activity before a commitment is made to fund a project or service. Once the RCM has signed under Section 32, the RCM may be held accountable if sufficient funds are not available or an authority does not exist.

4.1.3 **Section 34 of the FAA** requires that an expenditure cannot be authorized until it has been verified that the goods and services have been received. For the NCBR Initiative, this requires that:

- invoices that are reimbursable as a contribution must be reconciled
- the costs must be verified to confirm they are for eligible final recipients, are within the approved authorities, and are in line with provincial or territorial rates.

4.1.4 When the RCM signs the document, the RCM is certifying that this reconciliation and verification have been done and the goods and services have been received. If it is later found that the expenses were not verified, or that improper charges have been made, the RCM may be in breach of the FAA.

4.1.5 **Section 33 of the FAA** provides for the authorizing payment to the recipient. The financial officer receives the requisition signed by the RCM under Sections 32 and 34 verifying that the money is available, the matter is within the approved authorities and that the goods and services have been received. The financial officer then signs the requisition and sends it for payment.

4.1.6 **The implications arising from Section 34** must be seriously considered, because the only way that the requirements of Section 34 can be met for reimbursable contribution payments is if compliance reviews are done monthly (this is the only way to verify that goods and services have been received). Reimbursement simply on the basis of receiving an invoice is contrary to Section 34 and could put the signing RCM in breach of the FAA.

4.2 Cash Management Policy (CMP)

4.2.1 This section focuses on 7.6 of the *Treasury Board Policy on Transfer Payments*, Cash Management Policy: "Installments of Grants and Advance Payments of Contributions," and on Appendix B, Section ii, of the policy, "Advance Payment of Contributions." These sections are relevant because they outline the policy on advance payments.

4.2.2 **Principle of Minimum Level of Funding** – CFAs and CFNFAs are based on Treasury Board-approved terms and conditions for the NCBR Initiative. These terms and conditions are based on the principle that transfer payment assistance is provided for projects only at the minimum level needed to achieve the stated NCBR objectives and expected results.

4.2.3 **Advance Payments** – Funding is paid on the basis of achieving performance objectives set out in the CFA or CFNFA. However, advance payments of the government's share of allowable expenses may be made if the payment is essential to achieve NCB objectives and if the agreement specifically provides for the payment.

4.2.4 Under the CMP, INAC must base any provision for advance payments on sensible cash management principles. For example, the amount of each advance should be limited to the immediate cash requirements based on a monthly cash flow forecast from the recipient. The advance must also take into account any outstanding advances. To reduce the risk of overpayments, funds should only be paid after a satisfactory accounting of the amount by the recipient. Regions must verify that the costs are within authorities and comply with the agreements.

4.2.5 **Limitation on Amount of Advance Payment** – The CMP limits the amount that can be advanced. For recipients in an agreement of four months or longer, an advance must not be above the value of the first quarter of the total value of the annual amount of the funding agreement.

4.3 Exemptions

4.3.1 **Holdback Provisions** – When the recipient is a First Nation, INAC has an exemption to the requirements in Sections 7.6.3 and 7.6.4 of the *Treasury Board Policy on Transfer Payments* on holdback provisions. Amounts for the provision of children's programs to residents on reserves are a major component of an ongoing funding relationship between INAC and First Nations. The fact that the funding relationship is ongoing motivates recipients to account fully for all costs. It also helps reduce the risk that the recipient might not use the funds for the purpose they were contributed toward. Therefore, CFAs and CFNFA do not have explicit holdback provisions.

4.3.2 Instead, First Nation recipients are advised that "funding otherwise payable under this arrangement may be withheld by the Minister, if the Audit and reports are not provided by the Council to the Minister as required under this agreement or its predecessor."

4.3.3 **Funding Level Changes** – When the recipient is a First Nation, INAC has an exemption to the provisions in Section 7.3.6 of the *Treasury Board Policy on Transfer Payments* in case Parliament changes

departmental funding levels. Funding agreements already contain a clause that any payment made requires an approbation by Parliament for the fiscal year in which the payment is made. This clause is based on Section 40 of the *Financial Administration Act*. This section also provides sufficient authority for INAC to reduce or cancel agreements and payments if Parliament changes departmental funding levels.

4.3.4 The amount of reinvestment funds available to recipients through the NCBR Initiative depends on provincial reinvestment strategy, and federal increases to the Canada Child Tax Benefit and the NCB Supplement (which usually occur in July).

5 Reporting and Compliance

5.0.1 Reporting and compliance are major components of effective NCBR management. INAC must ensure that recipients follow the terms and conditions outlined in their funding agreements. Without measures taken to demonstrate that the terms and conditions of agreements have been met and that INAC is funding programs that are within its authorities, it would be difficult to present a case for ongoing funding.

5.0.2 **Minimum Requirements** - The reporting requirements set out in this section are the minimum requirements (5.2 and 5.3). INAC regions may also require other reports that are region-specific and essential to the successful operation of the initiative.

5.0.3 **Conflict of Interest** – All recipients must comply with the *Conflict of Interest and Post-employment Code for the Public Service* and the *Conflict of Interest and Post-Employment Code for Public Office Holders*. Where a recipient employs or has a major shareholder who is either a current or former (in the last 12 months) public office holder or public servant in the federal government, the recipient must demonstrate that they have complied with these codes. For more information on conflict of interest, see the following Web site: http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TB_851/guide_cip_e.asp

5.0.4 ***Financial Management Manual (FMM) – The Management Control Framework for the Recipient of Reporting Requirements Policy*** provides a management control framework for receiving reports required under INAC Funding Agreements such as: financial statements, program or service reports, management development plans and intervention related reporting requirements. It provides a framework for following Section 34 of the *Financial Administration Act* and the *Treasury Board Policy on Transfer Payments*. This framework ensures a standard application of sanctions imposed by the department according to Funding Agreements where recipients do not provide their reporting requirements. The policy sets out the requirements for conducting initial and detailed reviews of reports to ensure the terms and conditions of the Funding Agreement are followed. It also guides departmental staff when reports are believed to be unobtainable.

5.1 Accountability

Funding Arrangements

5.1.1 Comprehensive Funding Arrangements (CFAs) and Canada/First Nation Funding Agreements (CFNFAs) contain standard provisions for accountability to INAC. Reports and performance must comply with the terms and conditions of the Funding Agreement and the requirements and specifications of the program.

5.1.2 Recipients must provide reports as set out in the *First Nations National Reporting Guide*.

5.1.3 INAC regions must also maintain regular contact with First Nations concerning the terms and conditions of the funding arrangements.

Local Accountability Requirements

5.1.4 First Nations must follow a common set of accountability requirements that address areas of high risk through *transparency, disclosure* and *redress* policies. These requirements emphasize local accountability for local decision-making:

- Transparency means that the First Nations' decision-making processes and approved program delivery policies are known to its members.
- Disclosure means that First Nation members have access to information on the First Nation's program plans, actions and costs, subject to privacy legislation.
- Redress means that the First Nations maintain formal processes for resolving disputes so that members can appeal decisions of the First Nation, its employees and delegates.

5.2 Financial Reporting

5.2.1 Each First Nation is required to prepare annual financial statements following INAC's *Year End Reporting Handbook* and hire an independent and qualified auditor to verify their content. An annual audit is standard for all recipients receiving federal funding.

5.2.2 Each First Nation must submit a copy of its annual audited financial statements to INAC within 120 calendar days of the end of the First Nation's fiscal year. The region then evaluates whether the financial requirements of the Funding Agreement have been met and financial health has been maintained. These audits are also available to all band members for review. When a recipient is not a First Nation, financial reporting is set out in FMM, Chapter 5.17.

5.2.3 For recipients other than First Nations, tribal councils or First Nation political organizations, financial reporting follows INAC's *Financial Policies and Procedures Manual (Volume 3), Transfer Payment (Part 5), Chapter 5.17*. Before entering into a Funding Agreement with a recipient, a decision on the most appropriate type of financial reporting must be made. Recipients may be required to provide the department with an annual audited financial statement, an audited statement of revenue and costs or a statement of revenue and costs.

5.3 Non-Financial Reporting

5.3.1 Each recipient must submit various reports regarding service delivery as set out in INAC's *First Nations National Reporting Guide*. INAC uses these reports to ensure that:

- funds have been used for the intended purposes
- the terms and conditions of the Funding Agreements have been met
- there is sound management and financial control to ensure services continue to be delivered in First Nation communities

5.3.2 Regions will provide the appropriate data collection forms to the recipient, together with applicable instructions to meet the project reporting requirements.

Reporting Schedule

5.3.3 Generally speaking, First Nation recipients funded under a CFNFA, Alternative Funding Arrangement (AFA) or a Financial Transfer Arrangement (FTA) must report each year to INAC. Recipients funded under CFAs are required to submit reports each month.

5.3.4 Some regional differences may exist, however, so First Nations should consult the regional Framework Agreement for specific reporting requirements in their jurisdiction.

Report Contents

5.3.5 Reports need only to be one page long, but must contain the following information:

- titles of project(s)
- brief outline of the purpose, activities, schedule and resources spent on each project during the year
- short descriptions of project outcomes and accomplishments for the year, including:
  - which objective of the NCB is being addressed
  - which type of activity is being undertaken;
  - number of regional reinvestment projects, by type of initiative
  - number of families and children who benefitted from projects
  - description of goals and objectives of projects and their relative success
  - other evidence of impacts on child poverty levels

5.3.6 The report should also describe any perceived project failures, including obstacles encountered, objectives not achieved and the reasons why. In conjunction with this, reports should highlight how future projects could be improved and whether other projects are needed in the community instead of, or in addition to, the current projects.

5.3.7 The reporting template for First Nations, as set out in the *First Nations National Reporting Guide*, is an easy-to-use format. It is also comprehensive enough to meet departmental requirements for project evaluation and communication of best practices to First Nations.

5.3.8 First Nations must hire an independent and qualified auditor to verify the financial content of reports.

5.3.9 Projects will be subject to ongoing assessment by INAC to ensure that performance is meeting expectations and that the initial and final recipients are exercising due diligence. INAC must be able to access relevant documents and the premises of the recipient and, where warranted, the premise of the final recipient.

5.3.10 The INAC region reviews the First Nation reports and evaluates whether the financial requirements of the Funding Agreement have been met and financial health has been maintained. These audits are also available to all band members for review.

5.3.11 Regional INAC offices must then compile the First Nation reports and submit a summary "roll-up" report of program statistics to INAC headquarters by July 15 of each year, for the previous fiscal year. The report may be based on a fixed number of First Nations or on a percentage of First Nations in the region.

5.4 NCBR Outcome Indicators

5.4.1 First Nation communities must report annually on the results and outcomes for each reinvestment project, demonstrating that the project met its objectives.

5.4.2 An overall assessment of the NCBR Initiative and its impact on the well-being of low-income families with children must be completed periodically by INAC headquarters, as required, but at least before authorities are renewed (about every five years).

5.4.3 Outcome indicators will be developed further through a joint process with First Nations, in order to develop a more achievable approach to documenting project outcomes. These could include, for example:

- changes in the income assistance dependency rates for families with children
- changes to the depth of poverty on reserves
- changes to the earned income of low-income families

5.4.4 INAC headquarters will be responsible for compiling available outcome indicators. Reporting on outcome indicators involves working closely with Social Development Canada (formally Human Resource Development Canada - HRDC) and Canada Revenue Agency. It depends on:

- availability and suitability of other tools to measure the success of the NCBR (for example, CCTB data, Aboriginal Peoples Survey)
- provincial and territorial reporting processes
- the possibility of using test cases for long-term reporting of outcome indicators

5.4.5 INAC regions and First Nations may jointly need to develop new evaluation and reporting requirements and data collection instruments to support the outcome indicators.

5.4.6 INAC and First Nations should work together to improve the NCBR Initiative. One recommendation would be to convene regular conferences where First Nations participants can share their NCBR experience and knowledge, both with INAC and each other. First Nations should be encouraged to identify innovative approaches to meeting the needs of children in low-income families.

5.5 Input for Progress Reports

5.5.1 INAC must provide input to the annual federal, provincial and territorial progress report on the NCBR Initiative that is presented to Ministers responsible for Social Services. The report should include the program statistics as listed above under *Reporting Requirements*.

5.5.2 In addition, INAC must produce its own progress report, which is distributed to all First Nations and regional offices. This report informs the public, the regions and First Nations on the progress of the First Nation community reinvestment component of the NCB Initiative.

5.6 On-Site Reviews

5.6.1 Periodic on-site reviews are an essential component of effective compliance. Although not conducted on a regular basis, regions must ensure that all recipients receive an on-site review at least once every two years (or in British Columbia, once every three years). Regions may chose to conduct reviews more frequently if justified. If recipients are showing significant variances in their reporting, an on-site review is essential. Regions should also conduct reviews whenever fraud or misappropriation of initiative funds is suspected or there are other significant irregularities.

5.6.2 **Purpose of Reviews** – The reviews are intended to ensure that the recipient is keeping the required records. The review also:

- confirms the eligibility of final recipients
- enables INAC to meet its accountability responsibilities to Parliament for spending public funds under Section 34 of the *Financial Administrative Act* (FAA)
- determines and ensures compliance with provincial or territorial rates subject to maximum amounts approved by Treasury Board

- supports the recipient and the region in effectively and efficiently operating the initiative

5.6.3 **Composition of Review Teams** – The review team may be composed of INAC employees in partnership with the recipient, consultants, Consulting and Audit Canada and other suitable persons. The review should be inclusive wherever possible to ensure that the recipient is fully involved.

5.6.4 **Review Activities** – The review ensures consistency and involves four distinct activities:

- **Review of Case Files** – An appropriate sample of case files should be selected to be reviewed. The sample should be large enough to give a clear picture of the recipient's operations.

- **Administrative Review** – The office practices of the recipient should also be reviewed, including the accounting for payments made on behalf of eligible clients.

5.6.5 **Review Debriefing** – Once the on-site review is complete, there is an on-site debriefing of the recipient and Chief and Council, if appropriate. Written confirmation of the findings is provided to the recipient within 60 days of completion. If possible, recipients are expected to correct any findings immediately.

5.6.6 **Corrective Action** – If the recipient cannot resolve identified issues or problems at the time of the on-site review, a corrective action plan should be jointly developed with the recipient to address how the recipient intends to resolve these issues. A second joint review may be needed to confirm that all issues and problems have been satisfactorily resolved. This second review normally uses the same methodology as the initial review, but covers only the areas identified in the initial review.

6 Future Directions

6.0.1 This section describes future directions for the National Child Benefit Reinvestment (NCBR) Initiative.

6.0.2 The NCB Initiative has established the key components of an integrated child benefit system. This system has resulted in a stronger national platform of child benefits, along with additional benefits and services provided at the provincial, territorial and First Nation level. The NCB Initiative is making a significant and ongoing contribution to the goal of reducing and preventing the depth of child poverty in Canada.

6.1 NCBR Initiative Directions

6.1.1 Increased funding over the next few years will contribute to the enhancement and long-term sustainability of the NCBR Initiative. The 2003 federal budget increased the National Child Benefit Supplement by $965 million, which will be spread out between 2003 and 2007-2008. This investment will bring the total federal support to Canadian families with children delivered through the CCTB system to over $10 billion by 2007. These measures, along with a strong economy, should contribute to additional reductions in the incidence of low income and child poverty in families in years to come.

6.1.2 The benefits and services provided by provinces, territories and First Nations under the NCBR Initiative are equally important components of this system. These investments and reinvestments have been expanded since the NCBR was established and have benefitted from the shared knowledge and experiences of provinces, territories and First Nations. Federal, provincial, territorial and First Nation cooperation has been key to the success of the NCBR initiative. Further work is planned to link and integrate the NCBR Initiative with other federal programs in areas such as health, economic development and education.

6.1.3 All provinces, territories and First Nations participating in the NCBR Initiative remain committed to improving the situation of families in Canada and informing Canadians about progress made. As the NCBR Initiative moves forward and evolves, more results and impacts will become available.

6.2 First Nation Directions

6.2.1 Through NCBR Initiative reinvestments in nearly 600 First Nation communities across the country, the Government of Canada continues to work in partnership with First Nations to realize the shared goal of improving the quality of life for Aboriginal people, especially children. INAC will continue to work with other federal departments, provinces, territories and First Nations to continue the implementation of an action plan informed by recent evaluations.

Annex A Resource Information and Links

A.1 Canada

Government of Canada
http://www.canada.gc.ca/

Canada Revenue Agency
http://www.ccra-adrc.gc.ca/menu-e.html

Status of Women Canada
http://www.swc-cfc.gc.ca/about/about_e.html

Statistics Canada
http://www.statcan.ca/start.html

Social Development Canada
http://www.sdc.gc.ca/en/home.shtml

Human Resources and Skills Development Canada
http://www.hrsdc.gc.ca/en/home.shtml

Human Resources Social Development,
National Homelessness Initiative
http://www21.hrdc-drhc.gc.ca/

Treasury Board Policy on Transfer Payments
http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/tbm_142/ptp1_e.asp#_Toc482671155

Treasury Board of Canada,
Social Union Framework Agreement (SUFA)
http://socialunion.gc.ca

Health Canada, National Clearinghouse on Family Violence
http://www.hc-sc.gc.ca/hppb/familyviolence/

Indian and Northern Affairs Canada
http://www.ainc-inac.gc.ca/

Indian and Northern Affairs Canada
http://www.Childrensprograms@ainc-inac.gc.ca

Indian and Northern Affairs Canada
http://www.ainc-inac.gc.ca/pe-cp/ncb_e.html

Acts administered by Indian and Northern Affairs Canada
http://www.ainc-inac.gc.ca/pr/leg/lgis_e.html

INAC funding agreements
http://www.ainc-inac.gc.ca/ps/ov/agre_e.html

A.2 British Columbia Region

Government of British Columbia
http://www.gov.bc.ca/bvprd/bc/home.do

BC Statutes and Regulations
http://www.gov.bc.ca/bvprd/bc/channel.do?action=simple&channelID=-8351&navId=NAV_ID_province

BC Employment and Assistance Manual
http://www.mhr.gov.bc.ca/publicat/vol1/

Ministry of Human Resources
http://www.gov.bc.ca/bvprd/bc/channel.do?action=ministry&channelID=-8388&navId=NAV_ID_province

BC Family Bonus
http://www.rev.gov.bc.ca/itb/fam/fam.htm

BC Employment and Assistance Act
http://www.mhr.gov.bc.ca/publicat/vol1/Part3/3-2.HTM

BC Employment and Assistance Regulation
http://www.mhr.gov.bc.ca/publicat/vol1/Part3/3-3.htm

BC Employment and Assistance for Persons with Disabilities Act
http://www.mhr.gov.bc.ca/publicat/vol1/Part3/3-4.HTM

BC Employment & Assistance for Persons with Disabilities Regulation
http://www.mhr.gov.bc.ca/publicat/vol1/Part3/3-5.htm

BC Child Care Subsidy Act
http://www.mhr.gov.bc.ca/publicat/vol1/Part3/3-6.htm

BC Child Care Subsidy Regulation
http://www.mhr.gov.bc.ca/publicat/vol1/Part3/3-7.htm

INAC BC Region
http://www.ainc-inac.gc.ca/bc/index_e.html

Social Development Policy and Procedures Manual (INAC)
http://www.ainc-inac.gc.ca/bc/sdpp/index_e.html

A.3 Alberta Region

Government of Alberta
http://www.gov.ab.ca/home/index.cfm

Alberta Children's Services
www.child.gov.ab.ca

Government of Alberta Laws and Publications
http://www.qp.gov.ab.ca/catalogue/

Alberta Information on the Protection Against Family Violence Act
http://www.child.gov.ab.ca/whatwedo/familyviolence/page.cfm?pg=Protection%20Against%20Family%20Violence%20Act

Alberta Information on income support programs
http://www3.gov.ab.ca/hre/sfi/index.asp

INAC Alberta Region
http://www.ainc-inac.gc.ca/ab/index_e.html

A.4 Saskatchewan Region

Government of Saskatchewan
http://www.gov.sk.ca/

INAC Saskatchewan Region
http://www.ainc-inac.gc.ca/sk/index_e.html

A.5 Manitoba Region

Government of Manitoba
http://www.gov.mb.ca/index.html

Manitoba Employment and Income Assistance Act
http://www.gov.mb.ca/fs/eiamanual/1.html

Manitoba Employment and Income Assistance Regulation
http://www.gov.mb.ca/fs/eiamanual/2.html

Manitoba Employment and Income Assistance Administrative Manual
(Manitoba Family Services and Housing)
http://www.gov.mb.ca/fs/eiamanual/index.html

INAC Manitoba Region
http://www.ainc-inac.gc.ca/mb/index_e.html

A.6 Ontario Region

Government of Ontario
http://www.gov.on.ca/MBS/english/index.html

Ontario Works Program (Ministry of Community and Social Services)
http://www.cfcs.gov.on.ca/CFCS/en/programs/IES/OntarioWorks/default.htm

Ontario Works Policy Directives
http://www.cfcs.gov.on.ca/CFCS/en/programs/IES/OntarioWorks/Publications/ow-policydirectives.htm

Ontario Disability Support Program (Ministry of Community and Social Services)
http://www.cfcs.gov.on.ca/CFCS/en/programs/IES/OntarioDisabilitySupportProgram/default.htm

Ontario Statutes and Regulations
http://www.e-laws.gov.on.ca

Ontario Works Act
http://192.75.156.68/DBLaws/Statutes/English/97o25a_e.htm

Ontario Homemakers Nurses Services Act
http://www.e-laws.gov.on.ca/DBLaws/Statutes/English/90h10_e.htm

Ontario Family Benefits Act
http://192.75.156.68/DBLaws/Statutes/English/90f02_e.htm

Ontario Indian Welfare Services Act
http://192.75.156.68/DBLaws/Statutes/English/90i04_e.htm

Ontario Long Term Care Act
http://www.e-laws.gov.on.ca/DBLaws/Statutes/English/94l26_e.htm

Ontario Nursing Homes Act
http://www.e-laws.gov.on.ca/DBLaws/Statutes/English/90n07_e.htm

INAC Ontario Region
http://www.ainc-inac.gc.ca/on/index_e.html

A.7 Quebec Region

Government of Quebec
http://www.gouv.qc.ca/Index_en.html

Quebec Laws and Regulations
http://www.gouv.qc.ca/Informations/Lois/Lois_en.html

INAC Quebec Region
http://www.ainc-inac.gc.ca/qc/index_e.html

A.8 Atlantic Region

Government of Prince Edward Island
http://www.gov.pe.ca/index.php3/

Government of Nova Scotia
http://www.gov.ns.ca/

Government of New Brunswick
http://www.gnb.ca/index-e.asp

Government of Newfoundland and Labrador
http://www.gov.nf.ca/

INAC Atlantic Region
http://www.ainc-inac.gc.ca/at/index_e.html

A.9 Territories

Government of the Yukon
http://www.gov.yk.ca

Government of the Yukon Acts and Regulations
http://www.gov.yk.ca/legislation/pages/page_a.html

INAC Yukon Region
http://www.ainc-inac.gc.ca/yt/index_e.html

Government of Northwest Territories
http://www.gov.nt.ca/

Government of Nunavut
http://www.gov.nu.ca/Nunavut/

Annex B Resident On-reserve Communities

B.1 Resident On-reserve Communities

All residents of the following communities are considered to be ordinarily resident on a reserve.

- Kitcisakik - Canton de Hamon
- Long Point First Nation - Winneway
- Pakua Shipi - Saint-Augustin
- Kanesatake - Oka
- MaiganAkik - Barriere Lake
- Aroland
- Animbiigoo Zaagi'igan Anishina
- Nibinamik
- Marcel Colomb Cree - Lynn Lake
- Mathias Colomb Cree Nation - Granville Lake
- Nisichawayasihk Cree Nation - South Indian Lake
- War Lake First Nation - Ilford
- Fox Lake First Nation - Gillam
- Ocean Man
- Athabasca Chipewyan First Nation (ACFN) - Fort Chipewyan
- Mikisew Cree First Nation - Fort Chipewyan
- Little Red River Cree Nation (LRRCN) - Garden River
- Fort McKay First Nation
- Lubicon Lake Band - Little Buffalo
- Tsay Keh Dene First Nation (Ingenika Band)
- Old Massett Village Council
- Lax Kw'alaams
- Iskut
- Lake Babine Nation
- Wet'suwet'en First Nation - Bromon Lake
- Whe-La-La-U
- all Indian residents in the Yukon